

APPENDIX B
Fiscal Year 2024 Budgets

The Finance Committee recommends that the sums be appropriated to defray obligations, outlays, and expenses for the Fiscal Year ending June 30, 2024 to be raised by general tax except as otherwise specifically voted, and expended.

Individual Sub-Budgets to be voted separately. Finance Committee votes which were not unanimous are notated (yes-no-abstain).

Stipends and clothing allowances are taxable as income and were moved to the salary accounts in FY 2020.

1 Finance Committee	2021	2022	2023	2024	\$ change	% change
Personnel Services	8,201	8,201	8,238	8,353	115	1.40%
Expenses	2,500	2,945	3,495	3,495	0	0.00%
TAXATION TOTAL	10,701	11,146	11,733	11,848	115	0.98%
	0.48%	4.16%	5.27%	0.98%		
Detail of Personnel Services:						
Executive Secretary * (.2)	5,151	5,151	5,738	5,853	115	2.00%
Chair	1,000	1,000	1,000	1,000	0	0.00%
Vice-chairs (3)	1,500	1,500	1,500	1,500	0	0.00%
Recording Secretary *	550	550	0	0	0	
Other members (16)	0	0	0	0	0	
TOTAL PERSONNEL SERVICES	8,201	8,201	8,238	8,353	115	1.40%
* The Executive Secretary is also the Recording Secretary as of FY 2023						

2 Select Board	2021	2022	2023	2024	\$ change	% change
Personnel Services	465,690	356,692	311,517	279,920	(31,597)	-10.14%
Expenses	125,370	124,160	100,550	100,550	0	0.00%
APPROPRIATION TOTAL	591,060	480,852	412,067	380,470	(31,597)	-7.67%
Water & Sewer Ent. Fund offset	(30,337)	(34,812)	(24,025)	(24,615)	(590)	2.46%
TAXATION TOTAL	560,723	446,040	388,042	355,855	(32,187)	-8.29%
	16.63%	-20.45%	-13.00%	-8.29%		
a. Administration and Licensing						
Personnel Services	304,499	307,359	311,517	279,920	(31,597)	-10.14%
Expenses	22,550	22,550	22,550	22,550	0	0.00%
Water & Sewer Ent. Fund offset	(30,337)	(34,812)	(24,025)	(24,615)	(590)	2.46%
TOTAL	296,712	295,097	310,042	277,855	(32,187)	-10.38%
Detail of Personnel Services:						
Board Administrator	106,930	108,930	112,534	98,166	(14,368)	-12.77%
Office Manager	71,403	71,403	72,474	75,858	3,384	4.67%
Administrative Assistant	59,652	59,652	59,451	62,309	2,858	4.81%
Principal Clerk & Typist (1,1,1,.54)	44,267	45,927	44,931	25,624	(19,307)	-42.97%
Longevity	6,747	5,947	6,627	2,463	(4,164)	-62.83%
SUB TOTAL	288,999	291,859	296,017	264,420	(31,597)	-10.67%
Chair	3,500	3,500	3,500	3,500	0	0.00%
Members (4)	12,000	12,000	12,000	12,000	0	0.00%
TOTAL PERSONNEL SERVICES	304,499	307,359	311,517	279,920	(31,597)	-10.14%
b. Elections and Town Meeting *						
Personnel Services *	161,191	49,333	see			
Expenses *	24,820	23,610	Clerk's			
State reimbursement for state elections	0	0	Budget			
TOTAL	186,011	72,943				
c. Accounting and Auditing						
	78,000	78,000	78,000	78,000	0	0.00%
* Elections moved to Clerk's budget in FY 2023						

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3 Town Manager (17-1-0)	2021	2022	2023	2024	\$ change	% change
Personnel Services	900,493	910,850	921,342	983,396	62,054	6.74%
Expenses *	55,200	63,552	63,552	63,552	0	0.00%
APPROPRIATION TOTAL	955,693	974,402	984,894	1,046,948	62,054	6.30%
Water & Sewer Ent. Fund offset	(167,259)	(182,629)	(186,205)	(190,715)	(4,510)	2.42%
CPA Offsets	(37,088)	(43,554)	(44,609)	(49,611)	(5,002)	11.21%
ARPA Offset				(61,169)	(61,169)	
TAXATION TOTAL	751,346	748,219	754,080	745,453	(8,627)	-1.14%
	10.58%	-0.42%	0.78%	-1.14%		
Detail of Personnel Services:						
Town Manager **	213,078	214,383	233,897	248,625	14,728	6.30%
Deputy Town Manager - Finances	145,536	147,536	151,719	141,760	(9,959)	-6.56%
Deputy Town Manager - Operations	137,860	139,860	143,928	152,748	8,820	6.13%
Purchasing Officer	98,967	98,967	100,452	90,658	(9,794)	-9.75%
Exec Sec'y / Admin Ass't	70,619	73,267	75,735	79,250	3,515	4.64%
Budget Director	74,616	74,616	75,735	91,749	16,014	21.14%
Public Information Officer	105,896	105,896	107,484	112,282	4,798	4.46%
Communications Coordinator (ARPA-funded)	0	0	0	61,169		
BASE SALARY + STEPS	846,572	854,525	888,950	978,241	89,291	10.04%
Longevity	9,103	11,360	7,396	5,155	(2,241)	-30.30%
Other benefits **	44,818	44,965	24,996	0	(24,996)	-100.00%
TOTAL PERSONNEL SERVICES	900,493	910,850	921,342	983,396	62,054	6.74%
* printing of town reports (\$3,500) moved from Select Board budget in FY 2020						
** includes \$19,125 one month overlap for hand-off to new Town Manager						

4 Human Resources	2021	2022	2023	2024	\$ change	% change
Personnel Services	326,741	326,741	326,328	347,317	20,989	6.43%
Expenses	56,450	56,450	56,450	56,450	0	0.00%
APPROPRIATION TOTAL	383,191	383,191	382,778	403,767	20,989	5.48%
Water & Sewer Ent. Fund offset	(17,532)	(18,495)	(18,495)	(18,788)	(293)	1.58%
TAXATION TOTAL	365,659	364,696	364,283	384,979	20,696	5.68%
	5.55%	-0.26%	-0.11%	5.68%		
Detail of Human Resources:						
Director of Human Resources	127,092	127,092	128,998	136,210	7,212	5.59%
Asst Dir & Benefits Admins (2.8)	191,894	191,894	189,480	202,896	13,416	7.08%
BASE SALARY + STEPS	318,986	318,986	318,478	339,106	20,628	6.48%
Longevity	7,755	7,755	7,850	8,211	361	4.60%
TOTAL PERSONNEL SERVICES	326,741	326,741	326,328	347,317	20,989	6.43%

5 Information Technology	2021	2022	2023	2024	\$ change	% change
Personnel Services	703,264	698,926	701,019	720,367	19,348	2.76%
Expenses	563,003	624,213	639,213	678,813	39,600	6.20%
APPROPRIATION TOTAL	1,266,267	1,323,139	1,340,232	1,399,180	58,948	4.40%
Water & Sewer Ent. Fund offset	(200,940)	(229,328)	(239,628)	(244,855)	(5,227)	2.18%
TAXATION TOTAL	1,065,327	1,093,811	1,100,604	1,154,325	53,721	4.88%
	17.00%	2.67%	0.62%	4.88%		
Detail of Personnel Services:						
Chief Information Officer	153,699	153,699	157,222	163,573	6,351	4.04%
Asst Director of Information Technology	105,896	105,896	107,484	112,282	4,798	4.46%
Manager of Enterprise Applications	92,084	90,420	93,005	93,005	0	0.00%
Senior Programmer	79,918	79,918	81,928	81,916	(12)	-0.01%
MUNIS Systems Analyst	98,967	98,967	100,452	94,037	(6,415)	-6.39%
Systems Analyst / Project Manager	98,967	98,967	89,948	97,548	7,600	8.45%
IT Administrative Assistant	62,539	62,539	62,539	69,566	7,027	11.24%
BASE SALARY + STEPS	692,070	690,406	692,578	711,927	19,349	2.79%
Overtime	1,000	1,000	1,000	1,000	0	0.00%
Longevity	9,769	7,095	7,016	7,015	(1)	-0.01%
Stipends	425	425	425	425		
TOTAL PERSONNEL SERVICES	703,264	698,926	701,019	720,367	19,348	2.76%

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6 Comptroller	2021	2022	2023	2024	\$ change	% change
Personnel Services	349,389	349,230	339,896	351,456	11,560	3.40%
Expenses	27,600	27,600	27,600	27,600	0	0.00%
APPROPRIATION TOTAL	376,989	376,830	367,496	379,056	11,560	3.15%
Water & Sewer Ent. Fund offset	(30,990)	(31,529)	(31,516)	(31,448)	68	-0.22%
TAXATION TOTAL	345,999	345,301	335,980	347,608	11,628	3.46%
	1.59%	-0.20%	-2.70%	3.46%		
Detail of Personnel Services:						
Comptroller	134,366	136,366	140,381	148,013	7,632	5.44%
Assistant Comptroller	85,609	85,609	83,238	84,769	1,531	1.84%
Senior Accountant	59,058	59,058	49,183	54,895	5,712	11.61%
Principal Account Clerk / Bookkeeper	55,010	55,010	55,010	52,058	(2,952)	-5.37%
Mail stipend	2,160	0	0	0	0	
BASE SALARY + STEPS	336,203	336,043	327,812	339,735	11,923	3.64%
Other benefits & stipends	850	850	850	850	0	0.00%
Part time and overtime	6,000	6,000	6,000	6,000	0	0.00%
Longevity	6,336	6,337	5,234	4,871	(363)	-6.94%
TOTAL PERSONNEL SERVICES	349,389	349,230	339,896	351,456	11,560	3.40%

7 Treasurer-Collector	2021	2022	2023	2024	\$ change	% change
Personnel Services	664,314	672,516	653,219	681,747	28,528	4.37%
Expenses	163,663	164,663	164,663	164,663	0	0.00%
Out-of-State Travel	3,000	2,000	2,000	2,000	0	0.00%
APPROPRIATION TOTAL	830,977	839,179	819,882	848,410	28,528	3.48%
Water & Sewer Ent. Fund offset	(116,401)	(115,423)	(116,562)	(116,889)	(327)	0.28%
TAXATION TOTAL	714,576	723,756	703,320	731,521	28,201	4.01%
	-2.11%	1.28%	-2.82%	4.01%		
Detail of Personnel Services:						
Treasurer	123,498	125,498	129,350	123,705	(5,645)	-4.36%
Deputy Treasurer	92,084	92,084	86,399	86,643	244	0.28%
Clerical (8)	418,827	431,309	422,170	456,099	33,929	8.04%
BASE SALARY + STEPS	634,409	648,891	637,919	666,447	28,528	4.47%
Overtime	15,000	10,000	10,000	10,000	0	0.00%
Deputy Tax Collector Wages	5,000	3,000	0	0	0	
Stipends (training)	3,400	3,400	3,400	3,400	0	0.00%
Longevity	6,505	7,225	1,900	1,900	0	0.00%
TOTAL PERSONNEL SERVICES	664,314	672,516	653,219	681,747	28,528	4.37%

8 Postage	2021	2022	2023	2024	\$ change	% change
Personnel Services	33,847	33,847	36,473	38,994	2,521	6.91%
Expenses	190,883	190,883	188,257	188,257	0	0.00%
APPROPRIATION TOTAL	224,730	224,730	224,730	227,251	2,521	1.12%
Water & Sewer Ent. Fund offset	(38,761)	(38,861)	(38,861)	(39,235)	(374)	0.96%
TAXATION TOTAL	185,969	185,869	185,869	188,016	2,147	1.16%
	-0.92%	-0.05%	0.00%	1.16%		
Detail of Personnel Services:						
Output Media Handler (.66)	33,160	33,160	33,160	35,681	2,521	7.60%
BASE SALARY + STEPS	33,160	33,160	33,160	35,681	2,521	7.60%
Stipends	225	225	225	225	0	0.00%
Auto allowance *			2,626	2,626	0	
Longevity	462	462	462	462	0	0.00%
TOTAL PERSONNEL SERVICES	33,847	33,847	36,473	38,994	2,521	6.91%
* Auto allowance moved from Expenses line						

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9 Board of Assessors	2021	2022	2023	2024	\$ change	% change
Personnel Services	308,615	311,837	291,393	301,343	9,950	3.41%
Expenses	33,248	33,248	32,248	35,248	3,000	9.30%
TAXATION TOTAL	341,863	345,085	323,641	336,591	12,950	4.00%
	2.98%	0.94%	-6.21%	4.00%		
Detail of Personnel Services:						
Director of Assessments	117,571	119,571	97,892	101,847	3,955	4.04%
Office Manager	72,427	72,427	72,427	80,399	7,972	11.01%
Data Collector	62,539	62,539	62,539	55,051	(7,488)	-11.97%
Sr. Clerk Typist	37,427	38,129	39,560	44,353	4,793	12.12%
Board Members (3)	14,700	14,700	14,700	14,700	0	0.00%
BASE SALARY + STEPS	304,664	307,366	287,118	296,350	9,232	3.22%
Overtime	1,000	1,000	1,000	1,000	0	0.00%
Longevity	1,676	2,196	1,000	1,718	718	71.80%
Auto allowance *			1,000	1,000	0	
Stipends	1,275	1,275	1,275	1,275	0	0.00%
TOTAL PERSONNEL SERVICES	308,615	311,837	291,393	301,343	9,950	3.41%
<i>* Auto allowance moved from Expenses line</i>						

10 Legal	2021	2022	2023	2024	\$ change	% change
Personnel Services	467,157	450,314	466,454	497,053	30,599	6.56%
Expenses	136,665	136,665	136,665	136,665	0	0.00%
APPROPRIATION TOTAL	603,822	586,979	603,119	633,718	30,599	5.07%
Water & Sewer Ent. Fund offset	(117,651)	(115,788)	(112,558)	(117,424)	(4,866)	4.32%
TAXATION TOTAL	486,171	471,191	490,561	516,294	25,733	5.25%
	-2.34%	-3.08%	4.11%	5.25%		
Detail of Personnel Services:						
Town Counsel	143,881	145,881	150,039	158,061	8,022	5.35%
Benefits Atty./ Workers' Compensation Agent	140,000	117,144	122,901	129,825	6,924	5.63%
Asst Admin / Claims Coordinator	66,815	69,319	72,997	79,250	6,253	8.57%
Paralegals & Asst Claims Coordinator (2)	114,322	115,811	118,317	125,556	7,239	6.12%
BASE SALARY + STEPS	465,018	448,155	464,254	492,692	28,438	6.13%
Longevity	2,139	2,159	2,200	4,361	2,161	98.23%
TOTAL PERSONNEL SERVICES	467,157	450,314	466,454	497,053	30,599	6.56%

11 Town Clerk	2021	2022	2023	2024	\$ change	% change
Personnel Services	238,959	241,716	438,194	388,194	(50,000)	-11.41%
Expenses	29,260	29,260	81,060	94,460	13,400	16.53%
TAXATION TOTAL	268,219	270,976	519,254	482,654	(36,600)	-7.05%
	-3.22%	1.03%	91.62%	-7.05%		
a. Town Clerk's Office						
Personnel Services	238,959	241,716	256,199	269,204	13,005	5.08%
Expenses	29,260	29,260	17,310	17,610	300	1.73%
TOTAL	268,219	270,976	273,509	286,814	13,305	4.86%
Detail of Personnel Services:						
Town Clerk	97,521	97,521	98,984	102,982	3,998	4.04%
Ass't Town Clerk	61,141	61,141	62,679	62,670	(9)	-0.01%
Other Clerks (2)	73,501	76,258	87,052	95,768	8,716	10.01%
BASE SALARY + STEPS	232,163	234,920	248,715	261,420	12,705	5.11%
Overtime	3,500	3,500	3,500	3,500	0	0.00%
Stipends	850	850	850	850	0	0.00%
Longevity	2,446	2,446	3,134	3,434	300	9.57%
TOTAL PERSONNEL SERVICES	238,959	241,716	256,199	269,204	13,005	5.08%
b. Elections and Town Meeting *, **						
Personnel Services *, **			181,995	118,990	69,657	141.20%
Expenses *, **			63,750	76,850	53,240	225.50%
TOTAL	186,011	72,943	245,745	195,840	122,897	50.01%
<i>* Elections moved to Clerk's budget in FY 2023</i>						
<i>** Two elections in FY 2024 (Presidential primary and local)</i>						

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12 Board of Registrars	2021	2022	2023	2024	\$ change	% change
Personnel Services	59,562	59,762	59,612	56,285	(3,327)	-5.58%
Expenses	13,250	13,250	15,250	15,250	0	0.00%
TOTAL	72,812	73,012	74,862	71,535	(3,327)	-4.44%
	0.98%	0.27%	2.53%	-4.44%		
Detail of Personnel Services:						
Registrar of Voters	1,500	1,500	1,500	1,500	0	0.00%
Registrars of Voters (3 PT)	1,500	1,500	1,500	1,500	0	0.00%
Moderator	500	500	500	500	0	0.00%
Assistant Registrar of Voters	52,687	52,687	52,687	49,860	(2,827)	-5.37%
Election tech support	150	150	0	0	0	
BASE SALARY + STEPS	56,337	56,337	56,187	53,360	(2,827)	-5.03%
Overtime	2,500	2,500	2,500	2,500	0	0.00%
Stipends	425	425	425	425	0	0.00%
Longevity	300	500	500	0	(500)	-100.00%
TOTAL PERSONNEL SERVICES	59,562	59,762	59,612	56,285	(3,327)	-5.58%

13 Parking	2021	2022	2023	2024	\$ change	% change
Personnel Services	74,352	74,552	74,552	65,575	(8,977)	-12.04%
Expenses	20,780	20,780	20,780	20,780	0	0.00%
APPROPRIATION TOTAL	95,132	95,332	95,332	86,355	(8,977)	-9.42%
Parking meter offset	(37,176)	(37,276)	(36,564)	(32,075)	4,489	-12.28%
TAXATION TOTAL	57,956	58,056	58,768	54,280	(4,488)	-7.64%
	-1.80%	0.17%	1.23%	-7.64%		
Detail of Personnel Services:						
Data Input Operator / Clerk	72,427	72,427	72,427	64,150	(8,277)	-11.43%
BASE SALARY + STEPS	72,427	72,427	72,427	64,150	(8,277)	-11.43%
Overtime	1,000	1,000	1,000	1,000	0	0.00%
Longevity		700	700	0	(700)	-100.00%
Stipends	925	425	425	425	0	0.00%
TOTAL PERSONNEL SERVICES	74,352	74,552	74,552	65,575	(8,977)	-12.04%

14 Planning & Community Development (17-2-0)	2021	2022	2023	2024	\$ change	% change
Personnel Services	678,337	699,731	781,248	799,601	18,353	2.35%
Expenses	27,821	27,821	35,021	35,021	0	0.00%
APPROPRIATION TOTAL	706,158	727,552	816,269	834,622	18,353	2.25%
Urban Renewal Fund / Central School offset	(10,000)	(10,000)	(10,000)	(10,000)	0	0.00%
School offset *	(40,352)	(40,352)	(42,425)	(46,022)	(3,597)	8.48%
Conservation Comm. Fees & Fines Account	(6,932)	(7,192)	(7,036)	(7,640)	(604)	8.58%
CDBG Planning Offset	(40,000)	(40,000)	(53,702)	(55,043)	(1,341)	2.50%
CDBG Administrator offset **			(71,918)	(80,885)		
CDBG Affordable Housing ***	(12,335)	(12,335)			0	
HOME Fund (grants & private donations)	0	0	0	0	0	
TAXATION TOTAL	596,539	617,673	631,188	635,032	3,844	0.61%
	7.28%	3.54%	2.19%	0.61%		
Detail of Personnel Services:						
Director	127,295	129,295	133,204	131,158	(2,046)	-1.54%
Economic Dev't Coordinator	95,392	98,967	100,452	90,658	(9,794)	-9.75%
Ass't Director	93,668	97,180	100,452	104,966	4,514	4.49%
Senior Planner	74,975	77,784	69,420	75,388	5,968	8.60%
Sustainability Manager *	80,703	80,703	84,848	92,042	7,194	8.48%
Office Manager	51,027	52,941	54,926	59,669	4,743	8.64%
Environmental Planner	69,319	71,918	70,359	76,402	6,043	8.59%
CDBG Administrator **			71,918	80,885	8,967	
Senior Transportation Planner	85,133	88,325	93,012	87,108	(5,904)	-6.35%
BASE SALARY + STEPS	677,512	697,113	778,591	798,276	19,685	2.53%
Longevity	0	1,793	1,832	500	(1,332)	-72.71%
Stipends	825	825	825	825	0	0.00%
TOTAL PERSONNEL SERVICES	678,337	699,731	781,248	799,601	18,353	2.35%

* Position 1/2 funded through school offset

** Position previously not listed because it is funded through CDBG. Included as of FY23 with corresponding offset

*** CDBG Affordable Housing offset rolled into CDBG Planning Offset in FY 2023

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15 Redevelopment Board	2021	2022	2023	2024	\$ change	% change
Other expenses	10,800	10,800	10,800	10,800	0	0.00%
TAXATION TOTAL	10,800	10,800	10,800	10,800	0	0.00%
	0.00%	0.00%	0.00%	0.00%		

16 Zoning Board of Appeals	2021	2022	2023	2024	\$ change	% change
Personnel Services	22,834	22,834	53,400	63,610	10,210	19.12%
Expenses	10,100	10,300	10,300	10,300	0	0.00%
TAXATION TOTAL	32,934	33,134	63,700	73,910	10,210	16.03%
	-4.51%	0.61%	92.25%	16.03%		
<u>Detail of Personnel Services:</u>						
Principal Clerk & typist (.29,.29,.49,.89)	22,834	22,834	53,400	63,610	10,210	19.12%
BASE SALARY + STEPS	22,834	22,834	53,400	63,610	10,210	19.12%
Longevity	0	0	0	0	0	
TOTAL PERSONNEL SERVICES	22,834	22,834	53,400	63,610	10,210	19.12%

APPENDIX B
Fiscal Year 2024 Budgets

17	Public Works	2021	2022	2023	2024	\$ change	% change
A D M I N I S T R A T I O N	All Public Works						
	Personnel Services	4,266,538	4,267,674	4,445,138	4,708,377	263,239	5.92%
	Expenses	7,059,340	7,109,288	7,424,825	7,597,586	172,761	2.33%
	APPROPRIATION TOTAL	11,325,878	11,376,962	11,869,963	12,305,963	436,000	3.67%
	Water & Sewer Ent. Fund offset	(1,143,987)	(1,186,943)	(1,179,751)	(1,249,360)	(69,609)	5.90%
	Other offsets and transfers	(185,000)	(185,000)	(215,000)	(245,000)	(30,000)	13.95%
	TAXATION TOTAL	9,996,891	10,005,019	10,475,212	10,811,603	336,391	3.21%
		0.33%	0.08%	4.70%	3.21%		
	For fiscal year 2024, the Director of Public Works is hereby authorized to transfer funds within this budget.						
	a. Public Works Administration						
E N G I N E E R I N G	Personnel Services	523,220	507,674	594,933	623,942	29,009	4.88%
	Expenses	20,600	20,600	20,600	20,600	0	0.00%
	APPROPRIATION TOTAL	543,820	528,274	615,533	644,542	29,009	4.71%
	Recycling fund offset	(35,000)	(35,000)	(35,000)	(35,000)	0	0.00%
	Water & Sewer Ent. Fund offset	(251,159)	(271,910)	(264,137)	(314,178)	(50,041)	18.95%
	TAXATION TOTAL	257,661	221,364	316,396	295,364	(21,032)	-6.65%
		13.74%	-14.09%	42.93%	-6.65%		
	Detail of Personnel Services:						
	Director of Public Works	151,039	153,039	157,260	163,573	6,313	4.01%
	Assistant Director of Public Works	98,967	98,967	100,452	99,369	(1,083)	-1.08%
	Recycling Coordinator (.86)	61,203	61,203	62,121	70,967	8,846	14.24%
	Administrative Assistant	55,371	55,371	55,371	53,418	(1,953)	-3.53%
	Principal Accounting Clerk / Bookkeeper	44,589	47,126	48,894	49,860	966	1.98%
	Principal Clerk / Stenographer	52,687	52,687	46,259	46,391	132	0.29%
	Waste diversion & curbside enforcement	21,861	21,861	27,495	30,005	2,510	
	School Sustainability Coordinator	20,123				0	
	Systems Analyst / Director GIS *			77,633	93,322		
	BASE SALARY + STEPS	505,840	490,254	575,485	606,905	31,420	5.46%
	Longevity	5,850	5,890	7,918	5,507	(2,411)	-30.45%
	Overtime, double-time & out-of-grade pay	10,255	10,255	10,255	10,255	0	0.00%
	Clothing allowance and stipends	1,275	1,275	1,275	1,275		
	TOTAL PERSONNEL SERVICES	523,220	507,674	594,933	623,942	29,009	4.88%
	* Director GIS moved from Information Technology in FY23						
	b. Engineering (16-0-1)						
	Personnel Services	359,118	355,319	360,396	376,066	15,670	4.35%
	Expenses *	92,407	88,500	88,500	88,500	0	0.00%
	APPROPRIATION TOTAL	451,525	443,819	448,896	464,566	15,670	3.49%
	Water & Sewer Ent. Fund offset	(270,103)	(279,946)	(275,168)	(283,450)	(8,282)	3.01%
	TAXATION TOTAL	181,422	163,873	173,728	181,116	7,388	4.25%
		-17.95%	-9.67%	6.01%	4.25%		
	Detail of Personnel Services:						
	Town Engineer	115,426	115,426	117,157	122,347	5,190	4.43%
	Assistant Town Engineer	92,084	92,084	93,005	93,005	0	0.00%
	Jr. Engineer	75,639	75,639	75,639	83,918	8,279	10.95%
	Jr. Engineer	69,319	64,399	66,815	69,016	2,201	3.29%
	BASE SALARY + STEPS	352,468	347,548	352,616	368,286	15,670	4.44%
	Longevity	1,800	2,921	2,930	2,930	0	0.00%
	Overtime	3,800	3,800	3,800	3,800	0	0.00%
	Clothing allowance	1,050	1,050	1,050	1,050		
	TOTAL PERSONNEL SERVICES	359,118	355,319	360,396	376,066	15,670	4.35%
	* Includes \$60,000 for mobility improvements						

APPENDIX B
Fiscal Year 2024 Budgets

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c. Cemetery

Personnel Services	269,001	272,180	271,310	290,032	18,722	6.90%
Expenses	162,500	162,500	192,500	222,500	30,000	15.58%
APPROPRIATION TOTAL	431,501	434,680	463,810	512,532	48,722	10.50%
Transfer from Cemetery Fund (see Article 58)	(150,000)	(150,000)	(180,000)	(210,000)	(30,000)	16.67%
TAXATION TOTAL	281,501	284,680	283,810	302,532	18,722	6.60%
	4.49%	1.13%	-0.31%	6.60%		
Detail of Personnel Services:						
Supervisor	79,918	79,918	81,928	81,916	(12)	-0.01%
Working Foreman	61,826	61,826	61,826	68,930	7,104	11.49%
Motor Equip. Operator	49,026	50,947	47,168	52,926	5,758	12.21%
Principal Clerk	50,460	50,460	50,460	56,332	5,872	11.64%
BASE SALARY + STEPS	241,230	243,151	241,382	260,104	18,722	7.76%
Longevity	5,196	5,397	6,296	6,296	0	0.00%
Overtime, double-time & out-of-grade pay	21,100	22,157	22,157	22,157	0	0.00%
Stipends and clothing allowance	1,475	1,475	1,475	1,475		
TOTAL PERSONNEL SERVICES	269,001	272,180	271,310	290,032	18,722	7%

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d. Natural Resources (inc. field maintenance)

Personnel Services	1,065,088	1,071,799	1,197,760	1,245,531	47,771	3.99%
Expenses	549,000	549,000	549,000	549,000	0	0.00%
APPROPRIATION TOTAL	1,614,088	1,620,799	1,746,760	1,794,531	47,771	2.73%
Field maintenance (11-4-0)	50,000	50,000	60,000	60,000	0	0.00%
TAXATION TOTAL	1,664,088	1,670,799	1,806,760	1,854,531	47,771	2.64%
	-5.31%	0.40%	8.14%	2.64%		
Detail of Personnel Services:						
Operations Manager						
Forestry Supervisor	79,918	79,918	81,928	81,916	(12)	-0.01%
Parks Maintenance Supervisor	78,351	78,351	79,135	77,519	(1,616)	-2.04%
Working Foreman / Tree Climber	63,642	63,642	63,642	68,372	4,730	7.43%
Working Foreman / Laborer	61,826	61,826	61,826	68,930	7,104	11.49%
Motor Equip. Operator (2)	113,461	113,461	113,461	118,427	4,966	4.38%
Park Maintenance Craftsman (5)	272,164	275,421	272,164	287,882	15,718	5.78%
Tree Climber (3)	168,731	164,859	166,663	176,495	9,832	5.90%
Tree Warden	73,779	75,639	75,735	79,250	3,515	4.64%
Laborer (3)	139,041	139,908	143,760	150,285	6,525	4.54%
BASE SALARY + STEPS	1,050,913	1,053,025	1,058,314	1,109,076	50,762	4.80%
Longevity	6,300	10,899	11,268	8,277	(2,991)	-26.54%
Overtime, double-time & out-of-grade pay	0	0	120,303	120,303	0	0.00%
Clothing allowance	7,875	7,875	7,875	7,875		
TOTAL PERSONNEL SERVICES	1,065,088	1,071,799	1,197,760	1,245,531	47,771	3.99%

APPENDIX B
Fiscal Year 2024 Budgets

H I G H W A Y S	e. Sanitation/Highway Div. (inc. snow & ice)						
	Personnel Services	1,606,465	1,614,642	1,572,569	1,693,720	121,151	7.70%
	Expenses	623,000	638,000	653,000	653,000	0	0.0
	APPROPRIATION TOTAL	2,229,465	2,252,642	2,225,569	2,346,720	121,151	5.44%
	Water & Sewer Ent. Fund offset	(434,641)	(445,893)	(450,528)	(455,941)	(5,413)	1.20%
	Highway total	1,794,824	1,806,749	1,775,041	1,890,779	115,738	6.52%
	Sanitation expenses (detail below)	3,972,820	4,011,675	4,272,212	4,394,973	122,761	2.87%
	Removal of ice & snow *	1,172,013	1,172,013	1,172,013	1,172,013	0	0.00%
	TAXATION TOTAL	6,939,657	6,990,437	7,219,266	7,457,765	238,499	3.30%
		1.74%	0.73%	3.27%	3.30%		
	Detail of Personnel Services:						
	Operations Manager	101,437	101,437	103,988	103,973	(15)	-0.01%
	Sup. of Highway/Water/Sewer	83,930	83,930	87,762	87,749	(13)	-0.01%
	Fuel depot stipend	3,000	3,000	3,000	3,000	0	0.00%
	Working Foreman Highway (2)	127,284	127,284	127,284	141,872	14,588	11.46%
	Working Foreman / Mason	61,826	61,826	61,826	66,439	4,613	7.46%
	Licensed Mason	56,167	56,167	56,167	60,465	4,298	7.65%
	Motor Equipment Operator (12)	645,773	650,576	607,993	668,482	60,489	9.95%
	Crane Operator	59,257	59,257	59,257	64,940	5,683	9.59%
	Working Foreman / Painter	61,826	61,826	61,826	68,930	7,104	11.49%
	Carpenter	56,167	56,167	56,167	62,732	6,565	11.69%
	Dispatcher	56,167	56,167	56,167	62,732	6,565	11.69%
	Laborer / Watchman	47,920	47,920	41,551	52,926	11,375	27.38%
	Temporary/Seasonal Laborers	65,000	65,000	65,000	65,000	0	0.00%
	BASE SALARY + STEPS	1,425,754	1,430,557	1,387,988	1,509,240	121,252	8.74%
	Longevity	15,936	15,436	15,932	15,831	(101)	-0.63%
	Overtime, double-time & out-of-grade pay	153,750	157,624	157,624	157,624	0	0.00%
	Clothing allowance	11,025	11,025	11,025	11,025		
	TOTAL PERSONNEL SERVICES	1,606,465	1,614,642	1,572,569	1,693,720	121,151	7.70%
S A N I T A T I O N	Sanitation expenses						
	Curbside collection	2,569,070	2,569,450	2,800,000	2,884,000	84,000	3.00%
	Rubbish Disposal (tip fee)	981,750	1,012,225	1,037,212	1,075,973	38,761	3.74%
	Yard waste disposal	107,000	115,000	115,000	115,000	0	0.00%
	Solid Fill / Residual Disposal	180,000	180,000	180,000	180,000	0	0.00%
	Recycling	50,000	50,000	50,000	50,000	0	0.00%
	Food scrap diversion program	50,000	50,000	50,000	50,000	0	0.00%
	Hazardous Waste (collection & disposal)	35,000	35,000	40,000	40,000	0	0.00%
	TOTAL SANITATION EXPENSES	3,972,820	4,011,675	4,272,212	4,394,973	122,761	2.87%
	* Snow & ice is budgeted at approximately 80% of the 10-year average of expenditures						
M T R E Q U I P R E P	f. Motor Equipment Repair						
	Personnel Services	443,646	446,060	448,170	479,086	30,916	6.90%
	Expenses	187,000	187,000	187,000	187,000	0	0.00%
	APPROPRIATION TOTAL	630,646	633,060	635,170	666,086	30,916	4.87%
	Water & Sewer Ent. Fund offset	(188,084)	(189,194)	(189,918)	(195,791)	(5,873)	3.09%
	TAXATION TOTAL	442,562	443,866	445,252	470,295	25,043	5.62%
		-1.41%	0.29%	0.31%	5.62%		
	Detail of Personnel Services:						
	Supervisor of Motor Equip. Repair	79,135	79,918	81,928	81,916	(12)	-0.01%
	Working Foreman Motor Equip. Repair	63,642	63,642	63,642	70,936	7,294	11.46%
	Motor Equipment Repairman (4)	247,304	247,304	247,304	270,738	23,434	9.48%
	BASE SALARY + STEPS	390,081	390,864	392,874	423,590	30,716	7.82%
	Longevity	4,865	6,496	6,596	6,796	200	3.03%
	Overtime & out-of-grade pay	46,075	46,075	46,075	46,075	0	0.00%
	Clothing allowance	2,625	2,625	2,625	2,625	0	0.00%
	TOTAL PERSONNEL SERVICES	443,646	446,060	448,170	479,086	30,916	6.90%
L S I T G R H E T E I N G	g. Street lighting, traffic signals					\$ change	% change
	Street lighting - maintenance	35,000	35,000	35,000	35,000	0	0.00%
	Street lighting - energy	80,000	80,000	80,000	100,000	20,000	25.00%
	Traffic signals - maintenance	90,000	90,000	90,000	90,000	0	0.00%
	Traffic signals - energy	25,000	25,000	25,000	25,000	0	0.00%
	TAXATION TOTAL	230,000	230,000	230,000	250,000	20,000	8.70%
		4.55%	0.00%	0.00%	8.70%		

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18 Facilities	2021	2022	2023	2024	\$ change	% change
Personnel Services	489,787	496,263	489,151	517,601	28,450	5.82%
Expenses	425,044	425,044	484,044	706,460	222,416	45.95%
APPROPRIATION TOTAL	914,831	921,307	973,195	1,224,061	250,866	25.78%
Salary offsets	(106,133)	(108,458)	(104,761)	(104,703)	58	-0.06%
TAXATION TOTAL	808,698	812,849	868,434	1,119,358	250,924	28.89%
	7.47%	0.51%	6.84%	28.89%		
<u>Detail of Personnel Services:</u>						
Director of Facilities	136,350	141,000	141,000	136,640	(4,360)	-3.09%
Building Craftsman	63,642	63,642	63,642	70,936	7,294	11.46%
Sr. Building Custodian	54,204	54,204	54,204	60,591	6,387	11.78%
Administrative Assistant	74,616	74,616	69,022	72,266	3,244	4.70%
Custodian	54,204	54,204	54,204	60,591	6,387	11.78%
Sr. Building Custodian (.88)	41,272	42,898	42,258	50,296	8,038	19.02%
Saturday Custodian (.23)	12,467	12,467	12,389	13,849	1,460	11.78%
BASE SALARY + STEPS	436,755	443,031	436,719	465,169	28,450	6.51%
Overtime	43,556	43,556	43,556	43,556	0	0.00%
Clothing allowance	1,450	1,450	1,450	1,450		
Auto allowance	4,826	4,826	4,826	4,826		
Longevity	3,200	3,400	2,600	2,600	0	0.00%
TOTAL PERSONNEL SERVICES	489,787	496,263	489,151	517,601	28,450	5.82%

19 Police Services (16-1-0)	2021	2022	2023	2024	\$ change	% change
Personnel Services	7,804,505	8,053,973	8,160,655	8,414,950	254,295	3.12%
Expenses **	714,070	754,050	726,050	761,050	35,000	4.82%
APPROPRIATION TOTAL	8,518,575	8,808,023	8,886,705	9,176,000	289,295	3.26%
Parking fund offset	(66,827)	(67,384)	(67,384)	(79,250)	(11,866)	17.76%
TAXATION TOTAL	8,451,748	8,740,639	8,819,321	9,096,750	277,429	3.15%
	2.56%	3.42%	0.90%	3.15%		
<u>Detail of Personnel Services</u>						
Police Chief	171,902	184,900	184,900	202,348	17,448	9.44%
Captains (3)	398,139	398,139	396,876	398,139	1,263	0.32%
Lieutenants (6)	714,239	714,304	712,558	725,907	13,349	1.87%
Sergeants (9)	879,542	875,631	849,342	875,549	26,207	3.09%
Patrol Officers (49)	3,440,085	3,650,534	3,788,750	3,863,005	74,255	1.96%
Parking Control Officers (2.8,2.8,2.8,3)	132,978	132,978	132,978	157,200	24,222	18.22%
Administrative Assistant	64,673	67,099	69,017	69,017	0	0.00%
Principal Clerk	55,010	55,010	55,010	59,101	4,091	7.44%
Senior Clerk (.71.71.69,.69)	30,439	30,439	30,439	27,304	(3,135)	-10.30%
Special Projects Clerk	55,010	55,010	55,010	59,101	4,091	7.44%
Detention Attendant (.6,.6,6,1)	31,612	31,612	31,612	58,772	27,160	85.92%
Animal Control Officer	51,485	53,415	63,173	67,721	4,548	7.20%
Social Workers (1,1,.75,.75)	69,819	60,512	47,086	52,880	5,794	12.31%
Communications Supervisor	74,236	74,978	75,728	75,728	0	0.00%
Dispatchers (9)	509,076	506,797	512,435	558,032	45,597	8.90%
SALARIES AND OTHER BENEFITS	6,678,245	6,891,358	7,004,914	7,249,804	244,890	3.50%
Longevity	173,870	176,900	170,026	179,431	9,405	5.53%
Overtime	629,442	659,167	659,167	659,167	0	0.00%
Minuteman Bikeway Patrol	21,018	21,018	21,018	21,018	0	0.00%
Holiday pay	222,503	222,503	222,503	222,503	0	0.00%
School Credits	5,100	5,100	5,100	5,100	0	0.00%
Court Time	37,142	37,142	37,142	37,142	0	0.00%
Differential & out-of-grade pay	3,382	3,382	3,382	3,382	0	0.00%
Accreditation stipend	7,344	7,344	7,344	7,344	0	0.00%
Emergency dispatch stipend	2,809	2,809	2,809	2,809	0	0.00%
Stipends	23,650	23,650	23,650	23,650	0	0.00%
Clothing allowance *		3,600	3,600	3,600	0	0.00%
TOTAL PERSONNEL SERVICES	7,804,505	8,053,973	8,160,655	8,414,950	254,295	3.12%
* in FY 2022 this item was moved from Expenses to Stipends						
** includes increase to purchase body cameras & support in FY 2022						

APPENDIX B
Fiscal Year 2024 Budgets

20 Fire Services	2021	2022	2023	2024	\$ change	% change
Personnel Services	7,545,625	7,517,039	7,530,039	8,322,882	792,843	10.53%
Expenses	420,400	437,400	427,400	429,900	2,500	0.58%
APPROPRIATION TOTAL	7,966,025	7,954,439	7,957,439	8,752,782	795,343	9.99%
Ambulance Revolving Fund offset *	(211,296)	(211,296)	(213,234)	(100,000)	113,234	
TAXATION TOTAL	7,754,729	7,743,143	7,744,205	8,652,782	908,577	11.73%
	1.28%	-0.15%	0.01%	11.73%		
Detail of Personnel Services						
Fire Chief	153,674	153,151	160,229	168,778	8,549	5.34%
Chief Officer (5)	540,840	540,840	540,840	599,448	58,608	10.84%
Captain (7)	652,880	655,166	655,166	725,516	70,350	10.74%
Lieutenant (15)	1,133,534	1,218,626	1,218,626	1,335,877	117,251	9.62%
Firefighter (50)	3,437,148	3,331,423	3,331,423	3,655,899	324,476	9.74%
Office Manager	69,026	69,026	69,026	76,672	7,646	11.08%
Emergency Management Stipend	6,000	6,000	6,000	6,000	0	0.00%
Master Mechanic	82,715	82,715	84,795	84,783	(12)	-0.01%
Motor Equipment Repairman	61,826	61,826	61,826	68,929	7,103	11.49%
BASE SALARY + STEPS	6,137,643	6,118,773	6,127,931	6,721,902	593,971	9.69%
Longevity	155,996	148,469	153,230	180,396	27,166	17.73%
Overtime	478,491	478,491	473,781	473,781	0	0.00%
Holiday pay	186,858	186,858	186,858	186,858	0	0.00%
Vacation, personal time, double time	123,537	123,537	123,537	123,537	0	0.00%
School Credits	191,562	191,698	194,416	226,618	32,202	16.56%
EMT /Defibrillator Pay	234,188	234,263	234,386	373,890	139,504	59.52%
Stipends	27,850	25,450	26,400	25,100	(1,300)	-4.92%
Tool allowance				1,300		
Captains working as Chief Officers	9,500	9,500	9,500	9,500	0	0.00%
TOTAL PERSONNEL SERVICES	7,545,625	7,517,039	7,530,039	8,322,882	792,843	10.53%
* starting in FY 2024, ambulance revenue flows primarily to the general fund, reducing this offset						

21 Inspections	2021	2022	2023	2024	\$ change	% change
Personnel Services	519,048	527,414	483,872	511,882	28,010	5.79%
Expenses	15,200	15,200	15,200	15,200	0	0.00%
TAXATION TOTAL	534,248	542,614	499,072	527,082	28,010	5.61%
	2.69%	1.57%	-8.02%	5.61%		
Detail of Personnel Services:						
Director of Inspectional Services	138,750	140,750	106,466	119,234	12,768	11.99%
Wire Inspector	79,628	81,093	81,904	81,904	0	0.00%
Plumbing & Gas Inspector	81,093	81,093	73,342	76,092	2,750	3.75%
Building Inspector (1.6, 1.6, 1.5, 1.5)	116,049	119,801	117,666	118,402	736	0.63%
Zoning Assistant	52,687	52,687	52,687	58,772	6,085	11.55%
Principal Clerk & Typist	31,720	31,720	37,562	42,889	5,327	
BASE SALARY + STEPS	499,927	507,144	469,627	497,293	27,666	5.89%
Longevity	10,071	11,220	3,195	3,539	344	10.77%
Stipends and clothing allowance	1,050	1,050	1,050	1,050	0	0.00%
Temporary workers	4,000	4,000	6,000	6,000	0	0.00%
Overtime	4,000	4,000	4,000	4,000	0	0.00%
TOTAL PERSONNEL SERVICES	519,048	527,414	483,872	511,882	28,010	5.79%

22 Education (14-3-0)	2021	2022	2023	2024	\$ change	% change
a. Instructional Service Programs	41,802,198	45,739,830	48,642,028	51,614,879	2,972,851	6.11%
b. Special Education & Pupil Services	15,378,124	16,224,447	17,211,483	17,668,225	456,742	2.65%
c. Instructional Support Programs	1,935,284	2,126,580	3,570,185	2,940,420	(629,765)	-17.64%
d. Management Services	3,093,131	3,573,168	2,481,776	3,735,218	1,253,442	50.51%
e. Operation / Maintenance Programs	6,718,896	7,044,364	7,938,338	8,704,646	766,308	9.65%
f. Student Out of Dist Tuition & Trans	6,642,898	5,396,245	4,604,060	4,283,946	(320,114)	-6.95%
TAXATION TOTAL *	75,570,531	80,104,634	84,447,869	88,947,334	4,499,465	5.33%
	6.70%	6.00%	5.42%	5.33%		
* These appropriations do not include other funds which go directly to the schools without appropriation.						

APPENDIX B
Fiscal Year 2024 Budgets

23 Libraries	2021	2022	2023	2024	\$ change	% change
Personnel Services	2,048,445	2,130,989	2,141,051	2,238,758	97,707	4.56%
Expenses	538,880	538,880	517,880	539,880	22,000	4.25%
APPROPRIATION TOTAL	2,587,325	2,669,869	2,658,931	2,778,638	119,707	4.50%
Fox Offset (Fox & Robin Shop)	(25,200)	(25,200)	(25,200)	(25,200)	0	0.00%
TAXATION TOTAL	2,562,125	2,644,669	2,633,731	2,753,438	119,707	4.55%
	2.57%	3.22%	-0.41%	4.55%		
Detail of Personnel Services:						
Library Director	126,845	128,845	132,748	110,767	(21,981)	-16.56%
Asisstant Director	79,483	83,495	86,626	91,454	4,828	5.57%
Head of Children's Services	81,499	82,518	82,518	87,116	4,598	5.57%
Head of Technical Services	74,218	75,146	75,146	81,698	6,552	8.72%
Head of Circulation	60,892	63,173	63,236	70,292	7,056	11.16%
Branch Librarian/Technical Librarian (2,2.5,2.5,2.5)	187,888	203,634	206,405	222,091	15,686	7.60%
Adult Service Librarians (5.2,4.7,5.7,5)	318,146	331,699	317,330	333,182	15,852	5.00%
Children's Librarian (4.11,4.11,4.11,4.4)	249,011	258,751	258,210	276,618	18,408	7.13%
Senior Library Ass'ts (9.6)	504,742	504,742	505,539	538,947	33,408	6.61%
Library Assistants & Intern (3.1, 3.3,3.6,3.6)	149,352	148,556	147,340	154,726	7,386	5.01%
Office Manager	59,058	59,058	69,026	73,901	4,875	7.06%
Pages (PT)	76,648	107,393	113,198	113,198	0	0.00%
BASE SALARY + STEPS	1,967,783	2,047,010	2,057,322	2,153,990	96,668	4.70%
Overtime	60,000	60,000	60,000	60,000	0	0.00%
Night Time Differential	1,142	1,142	1,142	1,142	0	0.00%
Longevity	14,445	17,762	17,512	18,551	1,039	5.93%
Stipends and clothing allowance	5,075	5,075	5,075	5,075	0	0.00%
TOTAL PERSONNEL SERVICES	2,048,445	2,130,989	2,141,051	2,238,758	97,707	4.56%

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Fiscal Year 2024 Budgets

24	Health & Human Services	2021	2022	2023	2024	\$ change	% change
	All Health and Human Services						
	Personnel Services	1,020,387	1,299,645	1,482,784	1,526,474	43,690	2.95%
	Expenses	524,668	544,968	550,448	435,178	(115,270)	-20.94%
	APPROPRIATION TOTAL	1,545,055	1,844,613	2,033,232	1,961,652	(71,580)	-3.52%
	Total offsets (see below)	0	(174,191)	(360,984)	(327,528)	33,456	
	TAXATION TOTAL	1,545,055	1,670,422	1,672,248	1,634,124	(38,124)	-2.28%
		11.27%	8.11%	0.11%	-2.28%		
	a. Health and Human Services Administration						
	Personnel Services	624,434	742,757	785,115	755,031	(30,084)	-3.83%
	Expenses *	153,200	190,900	196,380	139,610	(56,770)	-28.91%
	APPROPRIATION TOTAL	777,634	933,657	981,495	894,641	(86,854)	-8.85%
	Medical Reserve Corp		(26,470)	0	0		
	ARPA, Public Health			(190,915)	(130,152)		
	Board of Health Fees Revolving Fund		(12,302)	0	0		
	Bureau of Substance Abuse		(20,176)	(19,738)	(19,192)		
	CARES Act funding		(63,692)	0	0		
	TAXATION TOTAL	777,634	811,017	770,842	745,297	(25,545)	-3.31%
		13.73%	4.29%	-4.95%	-3.31%		
	Detail of Personnel Services:						
	Director of Health and Human Services	127,092	127,092	142,930	148,705	5,775	4.04%
	Public Health Director	91,637	91,637	107,484	112,282	4,798	4.46%
A	Health Compliance Officer	80,703	80,703	81,914	85,679	3,765	4.60%
D	Public Health Nurse (.47,.8,1,1)	38,043	64,562	81,914	91,749	9,835	12.01%
M	Health Compliance Inspector	75,155	77,973	65,837	71,520	5,683	8.63%
I	Program Coord. / Preventions Svcs Mgr (.75,1,1,1)	58,338	80,703	78,951	76,766	(2,185)	-2.77%
N	HHS Administrative Assistant	59,058	59,058	69,026	76,672	7,646	11.08%
	Health Comp Officer / Sealer & Weights (.11,.11,.26,0	8,160	18,361				
	Mgr of Diversity, Equity & Inclusion **	72,263					
	Public Health Nurse			73,347		(73,347)	
	Health Compliance Officer *** (ARPA-funded)		64,864	67,295	74,185	6,890	10.24%
	Health Compliance Officer ***		62,520			0	
	BASE SALARY + STEPS	610,450	727,473	768,698	737,558	(31,140)	-4.05%
	Overtime	7,500	7,500	7,500	7,500	0	0.00%
	Longevity	6,484	6,484	7,617	8,248	631	8.28%
	Stipends				425	425	
	Auto allowance		1,300	1,300	1,300	0	0.00%
	TOTAL PERSONNEL SERVICES	624,434	742,757	785,115	755,031	(30,084)	-3.83%
	* Function moved from staff to contract services inf FY 2022						
	** Position moved to Director of Diversity, Equity & Inclusion						
	*** COVID-related positions						
	b. Veterans' Services						
	Personnel Services	75,728	75,728	76,485	76,485	0	0.00%
	Expenses	5,268	11,268	11,268	11,268	0	0.00%
	Veteran's aid & assistance *	300,000	240,000	240,000	240,000	0	0.00%
	TAXATION TOTAL	380,996	326,996	327,753	327,753	0	0.00%
		0.20%	-14.17%	0.23%	0.00%		
	Detail of Personnel Services:						
	Director of Veterans' Services	74,978	74,978	75,728	75,728	0	0.00%
	BASE SALARY + STEPS	74,978	74,978	75,728	75,728	0	0.00%
	Longevity	750	750	757	757	0	0.00%
	TOTAL PERSONNEL SERVICES	75,728	75,728	76,485	76,485	0	0.00%
	* 75% of veterans's aid & assistance is reimbursed by state.						

Fiscal Year 2024 Budgets

* New department in FY 2022. Director moved from Health & Human Services Administration.

* The last recipient of a non-contributory pension passed away in 2022

APPENDIX B
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26 Insurance (14-0-1)	2021	2022	2023	2024	\$ change	% change
Total insurance costs (health + other - offsets)	18,858,788	20,212,725	21,772,313	22,077,822	305,509	1.40%
	5.40%	7.18%	7.72%	1.40%		
<i>For FY 2024 , the Town Manager is hereby authorized to transfer funds within this budget.</i>						
Group Insurance Commission *	16,762,497	18,046,412	19,321,552	19,546,768	225,216	1.17%
Medicare payroll tax	1,415,143	1,490,992	1,659,715	1,818,716	159,001	9.58%
Flexible Benefit Plan	38,880	38,880	38,880	38,880	0	0.00%
Medicare penalty	18,000	15,000	15,000	15,000	0	0.00%
Employee mitigation **			50,000	50,000	0	0.00%
Opt-out program	219,997	217,996	205,996	213,996	8,000	3.88%
TOTAL GROUP HEALTH	18,454,517	19,809,280	21,291,143	21,683,360	384,217	1.80%
Recreation Enterprise Fund	(65,161)	(54,189)	(65,980)	(46,327)	19,653	-29.79%
Ed Burns Arena Enterprise Fund	(34,605)	(28,240)	(32,117)	(35,936)	(3,819)	11.89%
Contributory Retirement	(42,993)	(45,238)	(48,665)	(68,203)	(19,538)	40.15%
Water & Sewer Ent. Fund offset	(565,330)	(646,332)	(612,166)	(542,848)	69,318	-11.32%
Arlington Community Education				(73,889)	(73,889)	
School Lunch Program				(97,228)	(97,228)	
TOTAL OFFSETS	(708,089)	(773,999)	(758,928)	(864,431)	65,614	-8.65%
NET GROUP HEALTH	17,746,428	19,035,281	20,532,215	20,818,929	286,714	1.40%
	5.74%	7.26%	7.86%	1.40%		
Group Life Insurance	90,542	95,069	99,823	99,823	0	0.00%
Liability Insurance	55,000	55,000	55,000	55,000	0	0.00%
Property Indemnity Insurance	297,443	358,000	375,900	394,695	18,795	5.00%
Unemployment Insurance	150,000	150,000	150,000	150,000	0	0.00%
Workers' Compensation Insurance	540,000	540,000	580,000	580,000	0	0.00%
TOTAL OTHER INSURANCE	1,132,985	1,198,069	1,260,723	1,279,518	18,795	1.49%
Municipal Building Trust Fund	(20,625)	(20,625)	(20,625)	(20,625)	0	0.00%
NET OTHER INSURANCE	1,112,360	1,177,444	1,240,098	1,258,893	18,795	1.52%
<i>* All funds required to be paid for post employment benefits shall be transferred by the Comptroller, as needed, from this budget to the OPEB account established by Chapter 161 of the Acts of 2005 and Article 44 of the 2008 Annual Town Meeting for the purpose of paying OPEB costs from said fund.</i>						
<i>** Estimate of funds to help cover higher than expected "out of pocket" employee hospital expenses</i>						

27 Reserve Fund	2021*	2022*	2023*	2024*	\$ change	% change
Reserve Fund *	1,556,724	1,720,145	1,753,178	1,900,782	147,604	8.42%
School Reserve Fund **		1,094,055	0	0	0	
TAXATION TOTAL	1,556,724	2,814,200	1,753,178	1,900,782	147,604	8.42%
	-2.98%	80.78%	-37.70%	8.42%		
<i>* The Finance Committee recommends a policy of dedicating 1% of the non-exempt budget to the Reserve Fund.</i>						
<i>** The School Reserve Fund was created for FY 2022 in case of unexpected enrollment growth.</i>						

APPENDIX B
Fiscal Year 2024 Budgets

A Water & Sewer Enterprise Fund	2021	2022	2023	2024	\$ change	% change
EXPENSES						
Personnel services	2,534,167	2,485,141	2,554,878	2,696,219	141,341	5.53%
Expenses	872,555	1,022,555	1,072,555	1,122,555	50,000	4.66%
MWRA Assessment	14,883,919	15,227,173	15,232,669	15,260,957	28,288	0.19%
Indirect charges	719,872	766,866	767,850	783,970	16,120	2.10%
Capital and debt	1,645,695	1,611,595	1,775,586	2,040,572	264,986	14.92%
Capital outlay and water main rehab	382,000	394,000	379,500	330,000	(49,500)	-13.04%
Health insurance	565,330	646,332	612,166	542,848	(69,318)	-11.32%
Retirement	1,344,140	1,425,766	1,478,994	1,542,545	63,551	4.30%
Workers compensation & unemployment	9,500	9,500	9,500	9,500	0	0.00%
TOTAL WATER & SEWER EXPENSES	22,957,178	23,588,928	23,883,698	24,329,165	445,467	1.87%
	2.73%	2.75%	1.25%	1.87%		
REVENUES						
User charges	18,895,221	21,372,698	23,193,698	23,959,165	765,467	3.30%
From general fund (debt shift) *	3,691,454	1,845,727	0	0	0	
Liens	200,462	200,462	200,000	200,000	0	0.00%
Interest & penalties	50,054	50,054	50,000	50,000	0	0.00%
Connection fees	119,987	119,987	120,000	120,000	0	0.00%
User of retained earnings	0	0	320,000	0	(320,000)	-100.00%
TOTAL WATER & SEWER REVENUES	22,957,178	23,588,928	23,883,698	24,329,165	445,467	1.87%
	2.73%	2.75%	1.25%	1.87%		
<i>* The debt shift to property taxes has been eliminated in FY 2023</i>						
FUND INCREASE (DECREASE)	0	0	0	0		
(Deficit to be funded through General Fund)						
<u>Water Distribution Expenses</u>						
MWRA assessment	5,618,325	5,984,120	5,698,095	5,720,769	22,674	0.40%
Salaries and wages	1,363,079	1,270,247	1,347,176	1,403,309	56,133	4.17%
Health Insurance	282,665	323,166	306,083	271,424	(34,659)	-11.32%
Retirement	672,070	712,883	739,497	771,273	31,776	4.30%
Workers compensation & unemployment	2,000	2,000	2,000	2,000	0	0.00%
Stipends, clothing and cleaning allowance	27,100	27,950	27,950	43,550	15,600	55.81%
Indirect costs	359,936	383,433	383,925	391,985	8,060	2.10%
Maintenance, training, supplies	353,955	448,955	448,955	448,955	0	0.00%
Water main rehabilitation	100,000	100,000	100,000	100,000	0	0.00%
Debt service	1,209,063	1,196,113	1,385,165	1,549,286	164,121	11.85%
Capital outlay	182,000	194,000	179,500	130,000	(49,500)	-27.58%
TOTAL WATER DISTRIBUTION EXPENSES	10,170,193	10,642,867	10,618,346	10,832,551	214,205	2.02%
<u>Sewer Collection Expenses</u>						
MWRA assessment	9,265,594	9,243,053	9,534,574	9,540,188	5,614	0.06%
Salaries and wages	571,994	593,472	589,876	624,680	34,804	5.90%
Health Insurance	282,665	323,166	306,083	271,424	(34,659)	-11.32%
Retirement	672,070	712,883	739,497	771,272	31,775	4.30%
Workers compensation & unemployment	7,500	7,500	7,500	7,500	0	0.00%
Indirect costs	359,936	383,433	383,925	391,985	8,060	2.10%
Collections expenses	125,000	130,000	130,000	130,000	0	0.00%
Sewer rehab	100,000	100,000	100,000	100,000	0	0.00%
Debt service	436,632	415,482	390,421	491,286	100,865	25.83%
TOTAL SEWER EXPENSES	11,821,391	11,908,989	12,181,876	12,328,335	146,459	1.20%
<u>Water & Sewer Properties Expenses</u>						
Salaries and wages	571,994	593,472	589,876	624,680	34,804	5.90%
Heating fuel and electricity	63,600	63,600	63,600	63,600	0	0.00%
Great Meadows expenses	4,000	4,000	4,000	4,000	0	0.00%
TOTAL WATER & SEWER PROP. EXPENSES	639,594	661,072	657,476	692,280	34,804	5.29%
<u>Storm Sewers Collection System</u>						
Maintenance	71,000	71,000	71,000	71,000	0	0.00%
Storm sewer rehabilitation	5,000	5,000	5,000	5,000	0	0.00%
Supplies	250,000	300,000	350,000	400,000	50,000	14.29%
TOTAL STORM SEWER EXPENSES	326,000	376,000	426,000	476,000	50,000	11.74%

APPENDIX B
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B Recreation Enterprise Fund	2021	2022	2023	2024	\$ change	% change
EXPENSES						
Personnel Services	870,342	741,086	785,329	867,148	81,819	10.42%
Expenses	1,014,861	930,806	1,106,398	1,339,342	232,944	21.05%
Debt Service	49,000	49,000	0	15,000	15,000	
TOTAL EXPENSES	1,934,203	1,720,892	1,891,727	2,221,490	329,763	17.43%
	2.57%	-11.03%	9.93%	17.43%		
REVENUES						
User fees and charges	1,821,203	1,714,392	1,878,727	1,998,490	119,763	6.37%
Other state revenue	13,000	6,500	13,000	8,000	(5,000)	-38.46%
Use of retained earnings	100,000	0	0	215,000	215,000	
TOTAL REVENUES	1,934,203	1,720,892	1,891,727	2,221,490	329,763	17.43%
	2.57%	-11.03%	9.93%	17.43%		
FUND INCREASE (DECREASE)	0	0	0	0		
(Deficit to be funded through General Fund)						
<u>Personnel Services Detail</u>						
Director of Recreation (.8) *	77,582	101,674	103,199	107,368	4,169	4.04%
Assistant Director (.8,0,0,0)	64,406				0	
Recreation Facilities Supervisor	75,519	68,892	63,453	64,642	1,189	1.87%
Administrative Assistant (.5)	26,344	26,344	26,344	28,324	1,980	7.52%
Administrative Asst - Payroll (.8)	42,150	42,150	42,150	45,318	3,168	7.52%
Afterschool Program Director	53,415	55,418	58,355	63,449	5,094	8.73%
Asst Afterschool (.8,8,1)	37,649	39,060	47,767	52,015	4,248	8.89%
Preschool Director	53,415	55,418	58,355	63,449	5,094	8.73%
Off-hour Supervisor (.8) *				37,931		
Asst Preschool (.8,8,68,0)	24,171				0	
Asst. Facilities Coordinator (.2)	10,683	10,490	10,883	12,126	1,243	11.42%
SUB-TOTAL	465,334	399,446	410,506	474,622	64,116	15.62%
Temporary staff	178,000	0	0	22,000	22,000	
Reservoir staff	220,000	0	0	0	0	
Kids After School		106,000	109,180	109,180	0	0.00%
Summer program staff		169,600	184,913	173,980	(10,933)	-5.91%
Reservoir beach		63,600	77,990	83,980	5,990	7.68%
Stipends	850	850	850	850	0	0.00%
Longevity	1,158	1,590	1,390	2,036	646	46.47%
Overtime	5,000		500	500	0	0.00%
TOTAL PERSONNEL SERVICES	870,342	741,086	785,329	867,148	81,819	10.42%
<u>Operating Expenses Detail</u>						
Office Supplies	3,000	3,000	3,000	3,000	0	0.00%
Electricity	55,700	55,700	85,000	85,000	0	0.00%
Vehicle maintenance	500	500	250	250	0	0.00%
Travel allowance	1,000	1,500	1,500	1,500	0	0.00%
Health Insurance	65,161	56,156	64,883	46,327	(18,556)	-28.60%
Maintenance reserve	15,000	5,000	15,000	20,000	5,000	33.33%
Program and other expenses	923,500	857,950	936,765	1,188,036	251,271	26.82%
TOTAL OPERATING EXPENSES	1,063,861	979,806	1,106,398	1,339,342	232,944	21.05%
* Shared with Ed Burns Arena						

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C Ed Burns Arena Enterprise Fund	2021	2022	2023	2024	\$ change	% change
EXPENSES						
Personnel Services	261,153	268,845	279,395	289,082	9,687	3.47%
Expenses	283,624	267,903	276,317	307,836	31,519	11.41%
Debt Service	58,881	56,256	56,256	56,256	0	0.00%
TOTAL EXPENSES	603,658	593,004	611,968	653,174	41,206	6.73%
	-5.73%	-1.76%	3.20%	6.73%		
REVENUES						
Public Skating	55,000	59,000	59,000	74,100	15,100	25.59%
Ice time	470,864	441,504	475,000	472,467	(2,533)	-0.53%
Concession Stand	25,000	25,000	15,000	11,107	(3,893)	-25.95%
Capital & Miscellaneous	69,500	50,335	49,586	45,500	(4,086)	-8.24%
Transfer from other funds *		17,165	13,382	50,000		
TOTAL REVENUES	620,364	593,004	611,968	653,174	41,206	6.73%
	-5.48%	-4.41%	3.20%	6.73%		
FUND INCREASE (DECREASE)	16,706	0	0	0		
(Deficit to be funded through General Fund)						
Personnel Services Detail						
Director of Recreation (.2) **	19,396	25,418	25,800	26,842	1,042	4.04%
Rink Facility Supervisor	75,519	78,351	79,135	79,135	0	0.00%
Administrative Assistant (.5)	26,344	26,344	26,344	28,324	1,980	7.52%
Administrative Asst - Payroll (.2)	10,537	10,537	10,537	11,330	793	7.53%
Off-hour Supervisor (.2) **				9,483		
Asst. Facilities Coordinator (.8)	42,732	41,960	43,533	48,502	4,969	11.41%
SUB-TOTAL	174,528	182,610	185,349	203,616	18,267	9.86%
Temporary staff	78,000	78,000	85,020	74,340	(10,680)	-12.56%
Longevity	600	210	1,001	1,001	0	0.00%
Stipends	525	525	525	525	0	0.00%
Overtime	7,500	7,500	7,500	5,500	(2,000)	-26.67%
Auto allowance				4,100		
TOTAL PERSONNEL SERVICES	261,153	268,845	279,395	289,082	9,687	3.47%
Operating Expenses Detail						
Office Supplies	500				0	
Utilities (Electricity & Gas)	138,000	138,000	138,000	155,000	17,000	12.32%
Security	5,909	6,500	7,000	8,000	1,000	14.29%
Marketing	2,000	1,500	1,500	1,500	0	0.00%
Refrigeration contract	7,500	10,000	10,000	20,000	10,000	100.00%
Health Insurance	34,605	28,753	29,667	35,936	6,269	21.13%
Concession Stand	19,000	10,000	10,000	12,000	2,000	20.00%
DCR Lease Payment	13,100	13,100	13,100	13,100	0	0.00%
Equipment/Buildings/Grounds	46,500	46,500	50,000	50,000	0	0.00%
Repairs and Maintenance	14,000	10,000	10,000	10,000	0	0.00%
Otherwise Unclassified	2,510	3,550	7,050	2,300	(4,750)	-67.38%
TOTAL OPERATING EXPENSES	283,624	267,903	276,317	307,836	31,519	11.41%
* Use of retained earnings broken out in FY22 for transparency						
** Shared with Recreation						

APPENDIX B
Fiscal Year 2024 Budgets

D Council on Aging Trans. Enterprise Fund	2021	2022	2023	2024	\$ change	% change
EXPENSES						
Personnel Services	115,653	108,000	162,344	94,849	(67,495)	-41.58%
Expenses	24,300	32,300	32,300	32,700	400	1.24%
TOTAL EXPENSES	139,953	140,300	194,644	127,549	(67,095)	-34.47%
	-2.07%	0.25%	38.73%	-34.47%		
REVENUES						
Dial-A-Ride-Taxi (DART)	6,000	8,500	8,500	1,000	(7,500)	-88.24%
CDBG	36,500	31,540	85,000	30,000	(55,000)	-64.71%
Vans	11,400	6,700	4,700	12,200	7,500	159.57%
Donations	21,000	31,000	0	0	0	
User of Retained Earnings	15,053	12,560	46,444	34,349	(12,095)	-26.04%
General fund subsidy	50,000	50,000	50,000	50,000	0	0.00%
TOTAL REVENUES	139,953	140,300	194,644	127,549	(67,095)	-34.47%
	-2.07%	0.25%	38.73%	-34.47%		
FUND INCREASE (DECREASE)	0	0	0	0		
<u>Personnel Services Detail</u>						
Info & Referral Specialist (.8)	37,276	38,673	40,725	44,322	3,597	8.83%
Supervisor of Volunteers (0,0,.8,0) *			52,292			
On call van driver	78,377	69,327	69,327	50,527	(18,800)	-27.12%
BASE SALARY	115,653	108,000	162,344	94,849	(67,495)	-41.58%
Longevity	0	0	0	0	0	
TOTAL PERSONNEL SERVICES	115,653	108,000	162,344	94,849	(67,495)	-41.58%
* CDBG funded - shown in FY 2023, not in other years						

APPENDIX B
Fiscal Year 2024 Budgets

E Arlington Youth Counseling Ctr. Ent. Fund	2021	2022	2023	2024	\$ change	% change
EXPENSES						
Personnel Services	532,139	583,635	1,167,240	1,304,882	137,642	11.79%
Expenses *	295,700	320,500	50,500	50,500	0	0.00%
TOTAL EXPENSES	827,839	904,135	1,217,740	1,355,382	137,642	11.30%
	11.82%	9.22%	34.69%	11.30%		
REVENUES						
Client Fees & insurance reimbursements	450,000	490,000	695,740	905,382	209,642	30.13%
School contracts	40,000	40,000	40,000	40,000	0	0.00%
Other state revenue (earmark from MA DMH)	175,000	175,000	175,000	175,000	0	0.00%
Intergovernmental (CDBG)	10,000	15,000	19,000	15,000	(4,000)	-21.05%
General fund subsidy	120,000	120,000	120,000	120,000	0	0.00%
ARPA funds			100,000	100,000	0	0.00%
Use of retained earnings			68,000	0	(68,000)	-100.00%
Gifts & Donations	32,839	64,135			0	
TOTAL REVENUES	827,839	904,135	1,217,740	1,355,382	137,642	11.30%
	11.82%	9.22%	34.69%	11.30%		
FUND INCREASE (DECREASE)	0	0	0	0		
<u>Personnel Services Detail</u>						
Director of Youth Services	105,896	105,896	107,484	112,282	4,798	4.46%
Psychiatrist (1 PT, 2 PT) (Partially ARPA-funded)	7,280	99,180	123,500	54,325	(69,175)	-56.01%
Psychiatric Nurse	45,500				0	
Psychologist (.86)	70,334	71,652	76,843	83,336	6,493	8.45%
Clinical Director (.8,.8,.8,1)	86,451	86,451	87,748	91,749	4,001	4.56%
Medical Record Clerk (.51)	27,028	27,028	27,433	28,776	1,343	4.90%
Asst. Clinical Director (.6,.6,.6,.8)	48,422	48,422	49,148	68,543	19,395	39.46%
Admin Asst / Billing agent	63,173	65,545	69,026	73,901	4,875	7.06%
Community Resource Specialist (.8.8.0.0)	60,124	61,251			0	
Mental Health Clinicians (0.0,7.5,9.7)			512,236	691,701	179,465	35.04%
Hourly Mental Health Clinicians (ARPA-funded)			95,000	80,000	(15,000)	-15.79%
Case Manager / Homeless Outreach (.25)	15,406	15,128	15,637	15,795	158	1.01%
BASE SALARY	529,614	580,553	1,164,055	1,300,408	136,353	11.71%
Longevity	2,100	2,657	2,760	4,049	1,289	46.70%
Stipends	425	425	425	425	0	0.00%
TOTAL PERSONNEL SERVICES	532,139	583,635	1,167,240	1,304,882	137,642	11.79%
<u>Operating Expenses Detail</u>						
Administrative fees	35,000	40,000	40,000	40,000	0	0.00%
Fee for service clinicians *	250,000	270,000			0	
Professional licenses	500	500	500	500	0	0.00%
Office Supplies	4,200	4,000	4,000	4,000	0	0.00%
Car Allowance	0	0	0	0	0	
Unclassified	6,000	6,000	6,000	6,000	0	0.00%
TOTAL OPERATING EXPENSES	295,700	320,500	50,500	50,500	0	0.00%
<i>* Clinician salaries moved from Expenses to Personnel Services</i>						

APPENDIX C
Summary of Finance Committee Recommendations
Fiscal Year 2024

REVENUES

PROPERTY TAX DETAIL

FY 2023 levy limit	135,356,908
+2.5%	3,383,923
New growth	1,000,000
Arlington High School	8,774,025
Dallin School	184,930
Gibbs School	1,842,600
Minuteman High School	1,820,001
Stratton School	500,175
Thompson School	727,225
Debt premium adjustment	(18,380)
MWRA debt (debt shift)	0
TOTAL FY 2024 PROPERTY TAX	153,571,408

LOCAL RECEIPTS DETAIL

Motor vehicle excise	4,798,450
Other excise - hotel	350,000
Other excise - meals	425,000
Marijuana	309,000
Penalties & interest	370,000
Payments in lieu of taxes (PILOT)	18,000
Fees	835,000
Rentals	160,544
Schools Medicare	200,000
Dept revenue - libraries	0
Dept revenue - cemeteries	250,000
Dept revenue - recreation	0
Other departmental revenue	225,000
Licenses and permits	1,705,000
Court fines	10,000
Special assessments	0
Fines and forfeits	0
Investment income	200,000
Medicare Part D	0
TOTAL LOCAL RECEIPTS	9,855,994

LOCAL AID ("CHERRY SHEET") DETAIL

RECEIPTS

Education	
Chapter 70	18,703,409
Charter Tuition Assessment Reimbursement	90,821
Offset Receipts	
School Lunch Assistance	0
School Choice Receiving Tuition	0
Total Education	18,794,230
General Government	
Additional Assistance	0
Total unrestricted gen'l gov't (UGGA)	8,964,035
Annual Formula Local Aid	0
Veterans' Benefits	135,753
Exemptions: Vets, blind, Elderly, etc.	121,055
Offset Receipts	
Public Libraries	110,062
Total General Government	9,330,905
Total Estimated Receipts	28,125,135

ASSESSMENTS

Retired Employee's Health Insurance	0
Air Pollution Districts	19,605
Metropolitan Area Planning Council	26,436
RMV Non-Renewal Surcharge	13,100
Total Assess. & Charges	59,141
Transportation Authorities	
MBTA	3,319,102
Boston Metro. Transit District	710
Total MBTA Assessment	3,319,812
Annual Charges Against Receipts	
Special Education	27,130
Total Annual Charges	27,130
Tuition Assessments	
School Choice Sending Tuition	106,108
Charter School Sending Tuition	364,714
Total Tuition Assessments	470,822
Total Estimated Charges	3,876,905
NET LOCAL AID	24,248,230

APPROPRIATIONS

BUDGETS (Article 37)

Town Manager	
3 Town Manager (17-1-0)	745,453
4 Human Resources	384,979
5 Information Technology	1,154,325
6 Comptroller	347,608
7 Treasurer-Collector	731,521
8 Postage	188,016
9 Board of Assessors	336,591
10 Legal	516,294
14 Planning & Community Development (17-2-0)	635,032
15 Redevelopment Board	10,800
17 a. Public Works Administration	295,364
17 b. Engineering (16-0-1)	181,116
17 c. Cemetery	302,532
17 d. Natural Resources (inc. field maintenance)	1,854,531
17 e. Sanitation/Highway Div. (inc. snow & ice)	7,457,765
17 f. Motor Equipment Repair	470,295
17 g. Street lighting, traffic signals	250,000
18 Facilities	1,119,358
19 Police Services (16-1-0)	9,096,750
20 Fire Services	8,652,782
21 Inspections	527,082
23 Libraries	2,753,438
24 a. Health and Human Services Administration	745,297
24 b. Veterans' Services	327,753
24 c. Council on Aging	367,408
24 d. Diversity, Equity & Inclusion	193,666
Total Town Manager	39,645,756
Select Board	
2 a. Administration and Licensing	277,855
2 c. Accounting and Auditing	78,000
13 Parking	54,280
16 Zoning Board of Appeals	73,910
Total Select Board	484,045

Town Clerk

11 Town Clerk	286,814
12 Board of Registrars	71,535
Total Town Clerk	358,349

Retirement (13-0-2)

25 a. Contributory Pensions	14,133,735
25 b. Non-Contributory Pensions *	0
25 Total Pensions	14,133,735
26 Insurance (14-0-1)	22,077,822

Fixed Budgets

11 Elections & Town Meeting	195,840
27 Reserve Fund	1,900,782
Total Fixed Budgets	2,096,622
1 Finance Committee	11,848
22 Education (14-3-0)	88,947,334
Total Budgets (Article 37)	167,755,511

WARRANT ARTICLES

TOTAL BUDGETS

37 Total Budgets	167,755,511
38 Capital Budget	22,380,767

OTHER WARRANT ARTICLES

35 Positions reclassification (16-2-0)	5,043
36 Collective Bargaining / Salary Reserve	700,000
39 Amendments to FY 2023 Budgets	0
44 Minuteman Regional School	8,932,916
45 Arlington Commission on Arts & Culture	35,000
45 Arlington Historical Commission	8,700
45 Community Service Program (Harry Barber)	7,500
45 Disability Commission (11-0-4)	20,000
45 Envision Arlington	3,000
45 Gas Leaks Task Force (14-3-1)	0
45 Historic District Commissions	6,000
45 Human Rights Commission	7,500
45 LGBTQIA+ Rainbow Commission	4,000
45 Open Space Committee	2,000
45 Scenic Byway	2,000
45 Tourism & Econ. Development	4,275
45 Transportation Advisory	2,000
45 Zero Waste Arlington (Recycling)	3,000
46 250th Anniversary Celebration	25,000
46 Flags on graves of veterans	4,500
46 Town Day	5,000
46 Veteran's, Mem., Patriot's Day Parades	5,667
47 Indemnification, medical costs (14-0-1)	10,810
47 Legal defense fund	0
48 Water bodies (Cons Comm)	50,000
50 Community Service Program (moved to Art 45)	0
53 Revaluation of Real Property	100,000
54 Stratton Safe Routes	0
56 Subsidized compost collection	5,000
57 Retiree health insurance (OPEB) (13-0-2)	2,067,454
61 Long term stabilization fund	100,000
TOTAL OTHER ARTICLES	12,116,365
TOTAL WARRANT ARTICLES	202,252,643

ENTERPRISE FUNDS

A. WATER & SEWER

Expenses	6,243,666
Capital	2,040,572
Assessment	15,260,957
Indirect charges	783,970
Total expenses	24,329,165
Total revenues	24,329,165
Net surplus (deficit)	0

B. RECREATION

Expenses	2,206,490
Capital	15,000
Total expenses	2,221,490
Total revenues	2,221,490
Net surplus (deficit)	0

C. ED BURNS ARENA

Expenses	596,918
Capital	56,256
Total expenses	653,174
Total revenues	653,174
Net surplus (deficit)	0

D. COUNCIL ON AGING TRANSPORTATION

Expenses	127,549
Total revenues	77,549
From general fund	50,000
Net surplus (deficit)	0

E. ARLINGTON YOUTH COUNCILING SVCS

Expenses	1,355,382
Total revenues	1,235,382
From general fund	120,000
Net surplus (deficit)	0

ENTERPRISE FUND SUMMARY

Budget	10,530,005
Capital	2,111,828
Assessment	15,260,957
Indirect charges	783,970
Total expenses	28,686,760
Total revenues	28,516,760
Total from general fund	170,000
Net surplus (deficit)	0

SUMMARY

SUMMARY OF 2024 REVENUES

Property Tax Levy	153,571,408
Local Aid Receipts	28,125,135
ARPA	5,000,000
Local Receipts	9,855,994
Overlay Reserve Surplus (Art 59)	600,000
Fiscal Stability Fund (Article 60)	588,575
Health Claims Trust Fund	1,412,454
Use of Free Cash (Article 62)	7,956,044
TOTAL OF 2024 REVENUES	207,109,610

SUMMARY OF 2024 EXPENDITURES

Town Budgets (Article 37)	78,808,177
Education (14-3-0)	88,947,334
Capital Budget	22,380,767
Other warrant articles	3,183,449
Minuteman Regional School	8,932,916
Youth Services subsidy	120,000
C of A Trans subsidy	50,000
MWRA debt (debt shift)	0
MBTA assessment	3,319,812
Educ. & Library offset receipts	110,062
Charter/choice tuitions	470,822
Other state assessments	86,271
Reserve for court judgements	100,000
Symmes urban renewal	0
Snow & ice deficit	0
Overlay reserve (holdback)	600,000
Fiscal Stability Fund (Article 60)	0
TOTAL OF 2024 EXPENDITURES	207,109,610

2024 REVENUES LESS EXPENDITURES

	0
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APPENDIX D
Long Range Projection FY2023-FY2028

	FY 2023	FY 2024	Dollar Change	Percent Change	FY 2025	Dollar Change	FY 2026	Dollar Change	FY 2027	Dollar Change	FY 2028	Dollar Change
I REVENUE												
A. State Aid	25,221,523	28,125,135	2,903,612	11.51%	29,149,945	1,024,810	29,436,868	286,923	29,726,660	289,792	30,019,350	292,690
American Rescue Plan Act	5,000,000	5,000,000	0	0.00%	0	(5,000,000)	0	0	0	0	0	0
B. Local Receipts	9,225,900	9,855,994	630,094	6.83%	9,955,994	100,000	10,055,994	100,000	10,155,994	100,000	10,255,994	100,000
C. Free Cash	5,539,215	7,956,044	2,416,829	43.63%	5,107,562	(2,848,482)	5,107,562	0	5,107,562	0	5,107,562	0
D. Overlay Reserve Surplus	650,000	600,000	(50,000)	-7.69%	400,000	(200,000)	200,000	(200,000)	200,000	0	200,000	0
E. Property Tax	149,169,849	153,571,408	4,401,559	2.95%	157,655,259	4,083,851	161,811,650	4,156,391	165,880,544	4,068,894	170,151,067	4,270,523
F. Override Stabilization Fund	2,946,037	588,575	(2,357,462)	-80.02%	11,444,613	10,856,038	4,642,242	(6,802,371)		(4,642,242)		0
TOTAL REVENUES	197,752,524	205,697,156	7,944,632	4.02%	213,713,373	8,016,217	211,254,316	(2,459,057)	211,070,760	(183,556)	215,733,973	4,663,213
II APPROPRIATIONS												
One Time COVID impact	970,000	600,000	(370,000)	-38.14%	300,000	(300,000)						
A. School Additions	1,030,000		(1,030,000)	-								
General Education Costs	55,724,058	57,312,461	1,588,403	2.85%	60,316,257	3,003,796	62,815,383	2,499,126	64,930,766	2,115,383	67,046,272	2,115,506
Special Education Costs	28,103,511	30,070,757	1,967,246	7.00%	32,025,356	1,954,599	34,107,004	2,081,648	36,323,959	2,216,955	38,685,016	2,361,057
Growth Factor	(1,379,700)	964,116	2,343,816	-	374,934	(589,182)	(80,343)	(455,277)	(151,759)	(71,416)	(401,715)	(249,956)
Net School Budget	84,447,869	88,947,334	4,499,465	5.33%	93,016,547	4,069,213	96,842,044	3,825,497	101,102,966	4,260,922	105,329,573	4,226,607
Minuteman Operating & Capital	6,208,487	7,112,915	904,428	14.57%	7,361,867	248,952	7,619,532	257,665	7,886,216	266,684	8,162,234	276,018
Minuteman Exempt Capital	1,739,452	1,820,001	80,549	4.63%	1,820,001	0	1,820,001	0	1,820,001	0	1,820,001	0
Town Personnel Services	31,337,702	32,405,145	1,067,443	3.41%	33,458,312	1,053,167	34,545,707	1,087,395	35,668,442	1,122,735	36,827,666	1,159,224
Town Expenses	11,839,451	12,222,308	382,857	3.23%	12,619,533	397,225	13,029,668	410,135	13,453,132	423,464	13,890,359	437,227
Enterprise Fund/Other	3,200,418	3,257,455	57,037	1.78%	3,363,322	105,867	3,472,630	109,308	3,585,490	112,860	3,702,018	116,528
Net Town Budget	39,976,735	41,369,998	1,393,263	3.49%	42,714,523	1,344,525	44,102,745	1,388,222	45,536,084	1,433,339	47,016,007	1,479,923
<u>MWRA Debt Shift</u>	0	0	0		0	0	0	0	0	0	0	0
B. Capital budget												
Exempt Debt Service	12,129,702	12,028,956	(100,746)	-0.83%	11,917,651	(111,305)	11,824,004	(93,647)	11,586,563	(237,441)	11,494,904	(91,659)
Non-Exempt Service	7,071,174	7,154,944	83,770	1.18%	6,623,138	(531,806)	6,354,779	(268,359)	5,918,157	(436,622)	5,707,966	(210,191)
Cash	3,426,277	3,933,856	507,579	14.81%	4,264,027	330,171	4,032,788	(231,239)	4,197,830	165,042	4,319,958	122,128
Offsets/Capital Carry Forward	(677,260)	(736,989)	(59,729)	8.82%	(238,298)	498,691	(214,974)	23,324	(193,768)	21,206	(192,768)	1,000
Total Capital	21,949,893	22,380,767	430,874	1.96%	22,566,518	185,751	21,996,597	(569,921)	21,508,782	(487,815)	21,330,060	(178,722)
C. Pensions	13,367,833	14,133,735	765,902	5.73%	14,911,090	777,355	15,731,200	820,110	16,596,416	865,216	17,509,219	912,803
D. Insurance	21,772,313	22,077,822	305,509	1.40%	23,318,591	1,240,769	24,524,756	1,206,165	25,777,103	1,252,347	27,034,248	1,257,145
E. State Assessments	3,911,830	3,986,967	75,137	1.92%	4,083,890	96,923	4,183,235	99,345	4,285,065	101,830	4,389,440	104,375
F. Overlay Reserve	1,314,746	600,000	(714,746)	-54.36%	600,000	0	600,000	0	600,000	0	600,000	0
G. Reserve Fund	1,753,178	1,900,782	147,604	8.42%	1,903,511	2,729	1,947,881	44,370	1,994,842	46,961	2,042,391	47,549
H. Court Judgments/Symmes	0	100,000	100,000	-	100,000	0	100,000	0	100,000	0	100,000	0
I. Warrant Articles	1,310,188	1,266,835	(43,353)	-3.31%	1,316,835	50,000	1,266,835	(50,000)	1,316,835	50,000	1,266,835	(50,000)
J. Override Stabilization Fund	0	0	0	-	0	0	0	0	0	0	0	0
TOTAL APPROPRIATIONS	197,752,524	205,697,156	7,944,632	4.02%	213,713,373	8,016,217	220,734,826	7,021,453	228,524,310	7,789,484	236,600,008	8,075,698
L. BALANCE	0	0			0		(9,480,510)		(17,453,550)		(20,866,035)	
Free Cash	15,912,087	10,215,124			10,215,124		10,215,124		10,215,124		10,215,124	
Stabilization Fund	3,498,511	3,668,482			3,841,851		4,018,688		4,199,062		4,383,043	
Override Stabilization Fund	16,675,430	16,086,855			4,642,242		0		0		0	
Municipal Bldg. Ins. Trust Fund	693,970	700,909			707,918		714,998		722,148		729,369	
TOTAL:	36,779,998	30,671,370			19,407,136		14,948,810		15,136,334		15,327,536	
% of General Fund Revenue	18.6%	14.9%			9.1%		7.1%		7.2%		7.1%	

The plan does not include any projected revenues or expenditures from the Community Preservation Act
The plan does not include transfer of \$1,412,454 from the Health Claims Trust Fund to OPEB (Article 57) in either Revenues or Expenses

Projected School Enrollment Growth FY 2025 - FY 2028

	FY 2023**	FY 2024**	FY 2025*	FY 2026*	FY 2027*	FY 2028*
Actual/Proj. Annual Growth	(189)	108	42	(9)	(17)	(45)
** Actual Growth - FY23 50% PPC of \$14,601 = \$7,300 X EG						
* Projected Growth - FY2024 through FY2028 Based on 50% of FY21 DESE Per Pupil Cost of \$17,854 = \$8,927 X Enrollment Growth						